

Article - Tax - General

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§11-215.

(a) The sales and use tax does not apply to a sale of photographic material for use in the production of an item that is used in:

- (1) composition or printing; or
- (2) production of another item used in printing.

(b) (1) The sales and use tax does not apply to a sale of art works, electros, electrotypes, hand or machine compositions, lithographic plates or negatives, mats, photoengravings, stereotypes, or typographies:

(i) to a person engaged in the printing of tangible personal property for sale; and

(ii) for direct use by the person to produce that property for sale.

(2) A vendor who sells any item under paragraph (1) of this subsection is not entitled to any exclusion under § 11-101(h)(3)(ii) or (n)(3)(ii) of this title for material that the vendor buys to produce that item.

(c) (1) The sales and use tax does not apply to the printing and sale of newspapers that are distributed by the publisher at no charge.

(2) A publication is not a newspaper unless it is published and distributed at least once per month and it meets other criteria as defined by the Comptroller.

(d) The sales and use tax does not apply to:

(1) a sale of direct mail advertising literature and mail order catalogues that will be distributed outside the State, and a sale of computerized mailing lists to the extent used for the purpose of providing addresses to which direct mail advertising literature and mail order catalogues will be distributed outside the State; or

(2) a sale of government documents, publications, records, or copies by the federal or State or a local government or an instrumentality of the federal or State or a local government.

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